



# **AIC Legislative Conference**

## **DLGF Update**

**Timothy J. Rushenberg**

**Commissioner**

**Department of Local Government Finance**

**February 2, 2010**



# Overview

- **2009 Year in Review at DLGF**
- **Our Mission: Restoring Property Tax Cycle**
- **2011: Tools, Timeliness and Transparency**
- **2010 Census**



# 2009: “A Year in Review”

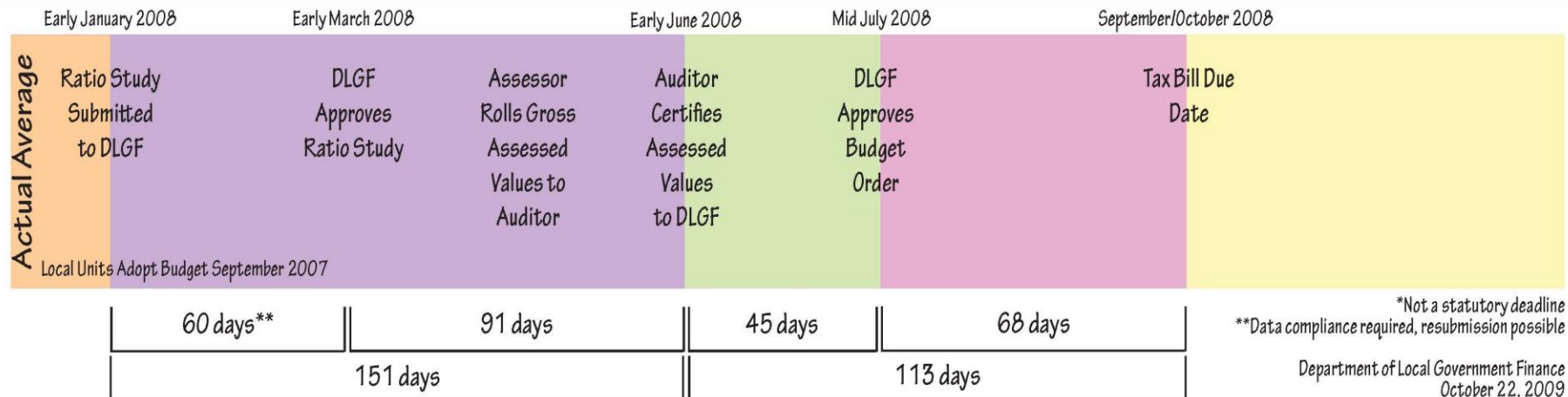
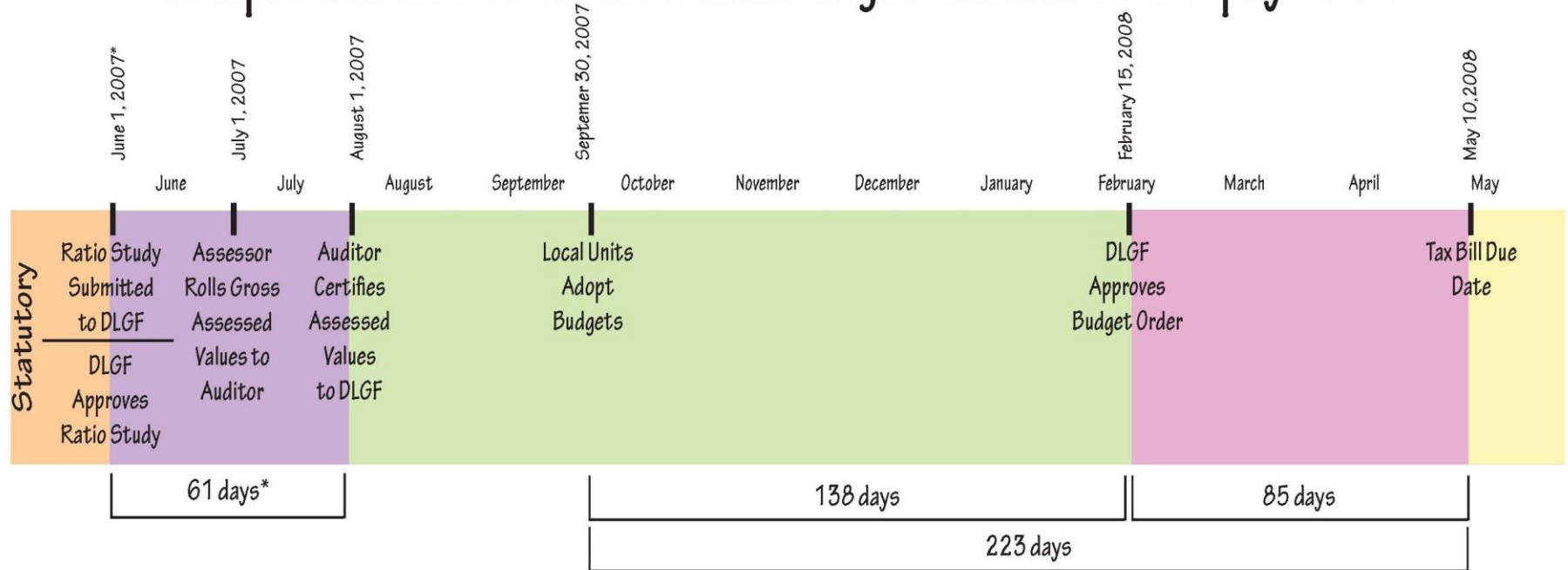
- Re-built relationships and improved communication with taxpayers, legislators, counties and taxing units
- Established Core Values and Mission of On-time Billing
- Streamlined ratio study review and data compliance processes
- Tax bills due 2 months or 36% sooner in 2009



# Restore On-Time Billing

- Reduce turnaround time for review and approval of ratio studies (includes counties w/data compliance issues)
  - 2007 pay 2008 – 60 days
  - 2008 pay 2009 – 55 days
  - 2009 pay 2010 – 17 days
  
- Reduce turnaround time for budget certification once certified assessed values are received (or local budget have been adopted)
  - 2007 pay 2008 – 45 days
  - 2008 pay 2009 – 39 days
  - 2009 pay 2010 – 49 days

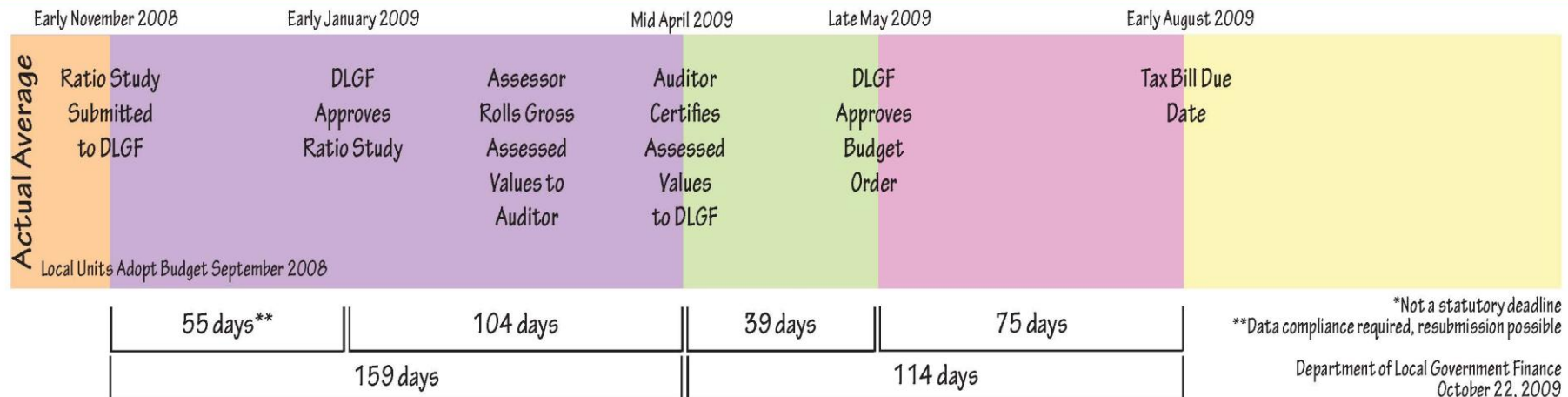
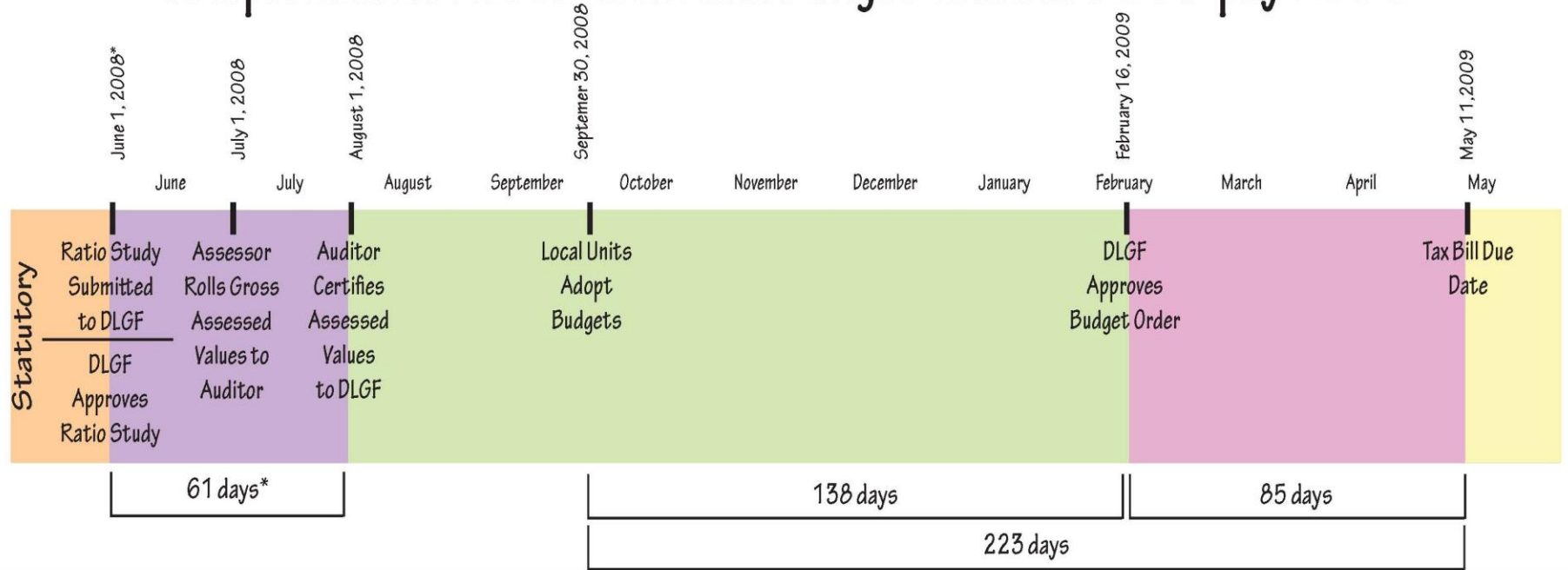
# Comprehensive Assessment and Budget Timeline 2007 pay 2008



\*Not a statutory deadline  
 \*\*Data compliance required, resubmission possible

Department of Local Government Finance  
 October 22, 2009

# Comprehensive Assessment and Budget Timeline 2008 pay 2009



\*Not a statutory deadline  
 \*\*Data compliance required, resubmission possible

Department of Local Government Finance  
 October 22, 2009



# Pay08 to Pay09 Comparison

December      January      February      March      April      May      June      July      August      September      October

Early January 2008      Early March 2008      Early June 2008      Mid July 2008      September/October 2008

2007 pay 2008

Ratio Study  
Submitted  
to DLGF

DLGF  
Approves  
Ratio Study

Assessor  
Rolls Gross  
Assessed  
Values to  
Auditor

Auditor  
Certifies  
Assessed  
Values  
to DLGF

DLGF  
Approves  
Budget  
Order

Tax Bill Due  
Date

60 days\*\*

91 days

45 days

68 days

151 days

113 days

Early November 2008

Early January 2009

Mid April 2009

Late May 2009

Early August 2009

Ratio Study  
Submitted  
to DLGF

DLGF  
Approves  
Ratio Study

Assessor  
Rolls Gross  
Assessed  
Values to  
Auditor

Auditor  
Certifies  
Assessed  
Values  
to DLGF

DLGF  
Approves  
Budget  
Order

Tax Bill Due  
Date

55 days\*\*

104 days

39 days

75 days

159 days

114 days

\*\*Data compliance required, resubmission possible

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October 22, 2009





# 2008 Budget Certification status as of January 27, 2009

Status Maps:

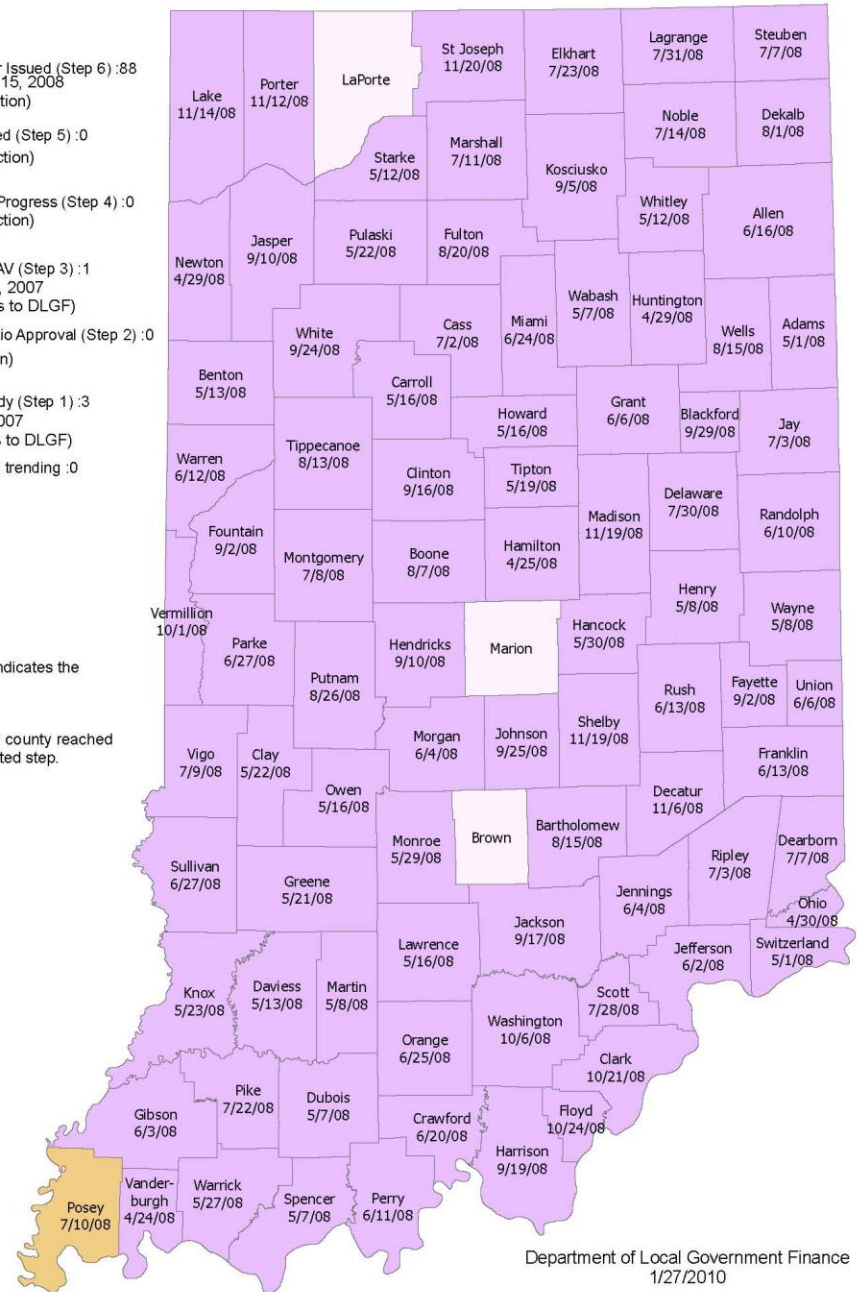
<http://www.in.gov/dlgf/6827.htm>

## Indiana Counties

- Final Budget Order Issued (Step 6) :88  
Due February 15, 2008  
(DLGF Action)
- 1782 Notices Issued (Step 5) :0  
(DLGF Action)
- Budget Review in Progress (Step 4) :0  
(DLGF Action)
- Awaiting Certified AV (Step 3) :1  
Due August 1, 2007  
(Co. Auditor Sends to DLGF)
- Awaiting Sales Ratio Approval (Step 2) :0  
(DLGF Action)
- Awaiting Ratio Study (Step 1) :3  
Due Spring 2007  
(Co. Assessor sends to DLGF)
- State is performing trending :0

NOTE: The current color indicates the previous step has been completed or approved.

A date indicates the date a county reached their most recently completed step.







# 2009 Budget Certification status as of January 27, 2010

Status Maps:

<http://www.in.gov/dlgf/6827.htm>

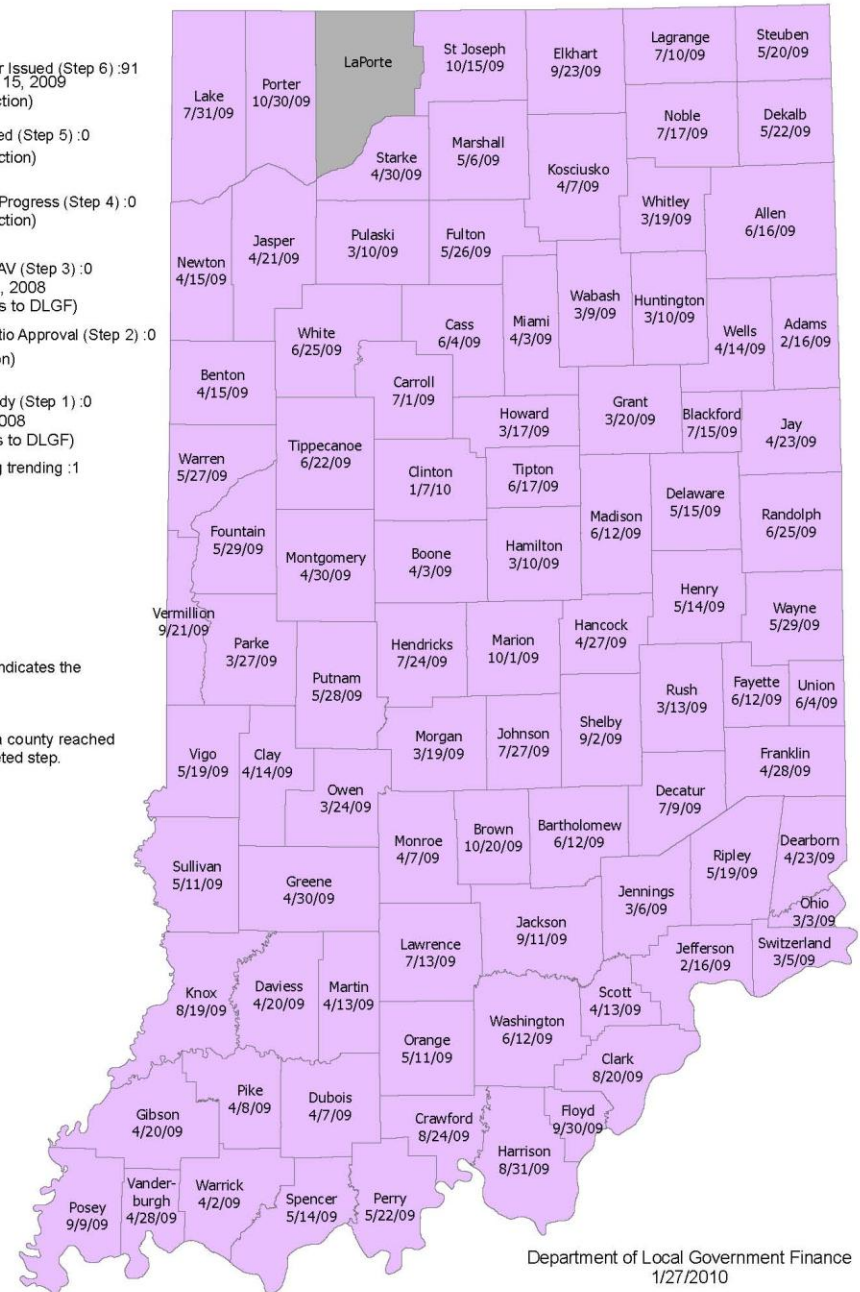
## 2008 pay 2009 Budget Certification Status Map As of January 27, 2010

### Indiana Counties

- Final Budget Order Issued (Step 6) :91  
Due February 15, 2009  
(DLGF Action)
- 1782 Notices Issued (Step 5) :0  
(DLGF Action)
- Budget Review in Progress (Step 4) :0  
(DLGF Action)
- Awaiting Certified AV (Step 3) :0  
Due August 1, 2008  
(Co. Auditor Sends to DLGF)
- Awaiting Sales Ratio Approval (Step 2) :0  
(DLGF Action)
- Awaiting Ratio Study (Step 1) :0  
Due Spring 2008  
(Co. Assessor sends to DLGF)
- State is performing trending :1

NOTE: The current color indicates the previous step has been completed or approved.

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1/27/2010

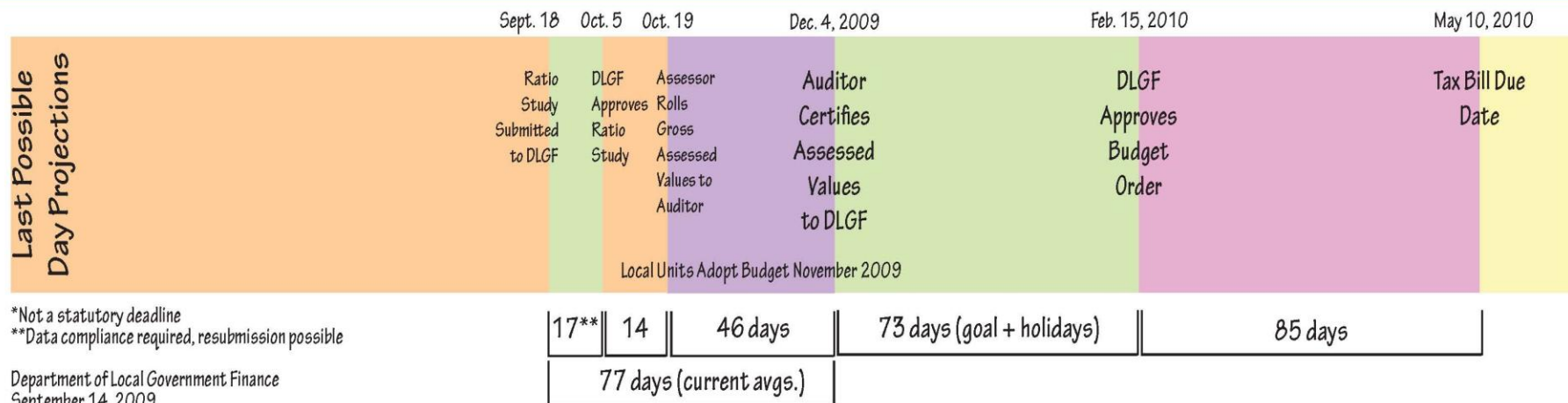
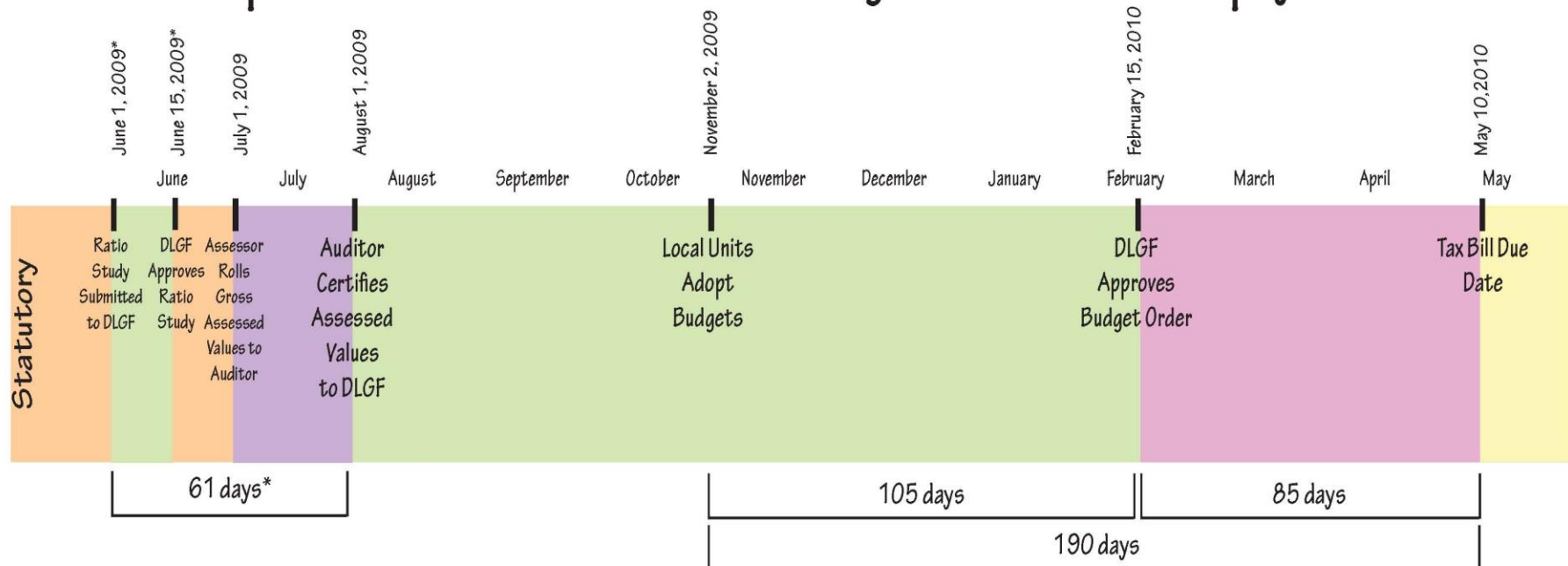


# 2010: “The Year of No Excuses”

In response to this challenge, the DLGF Team has accomplished the following:

- Streamlined the data compliance process for assessment-sales ratio study approval purposes;
- Simplified the annual adjustment rule to allow for the use of only one year of sales and repealed the previous guidance that assessments be changed even if assessment level and uniformity statistical measures were within international standards; and
- Established a goal to issue 2010 budget orders within 60 days from receipt of certified net assessed values from the county auditor.

# Comprehensive Assessment and Budget Timeline 2009 pay 2010

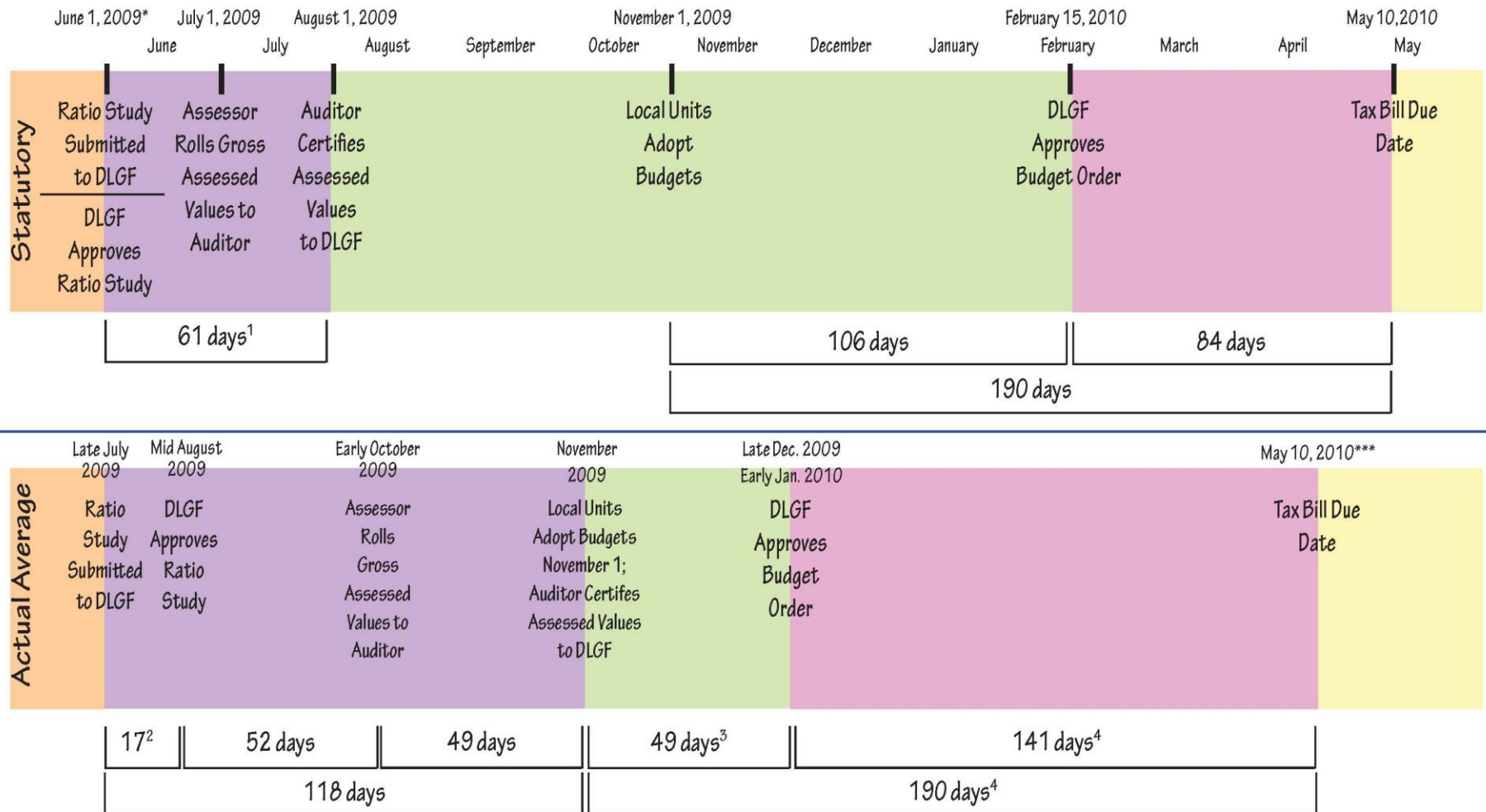


\*Not a statutory deadline

\*\*Data compliance required, resubmission possible

Department of Local Government Finance  
September 14, 2009

# Comprehensive Assessment and Budget Timeline 2009 pay 2010



<sup>1</sup>Not a statutory deadline

<sup>2</sup>Data compliance required, resubmission possible

<sup>3</sup>Average calculated from latter of November 1 or date of net assessed value certification

<sup>4</sup>Projections based on May 10, 2010 average tax bill due date



# 2010 Projections

- 70 to 75 counties will achieve on-time property tax billing
- Remaining counties will bill approximately four months ahead of pay-2009.
- 85% improvement from pay-2008 to pay-2010





# 2009 Budget Certification status as of January 27, 2009

Status Maps:

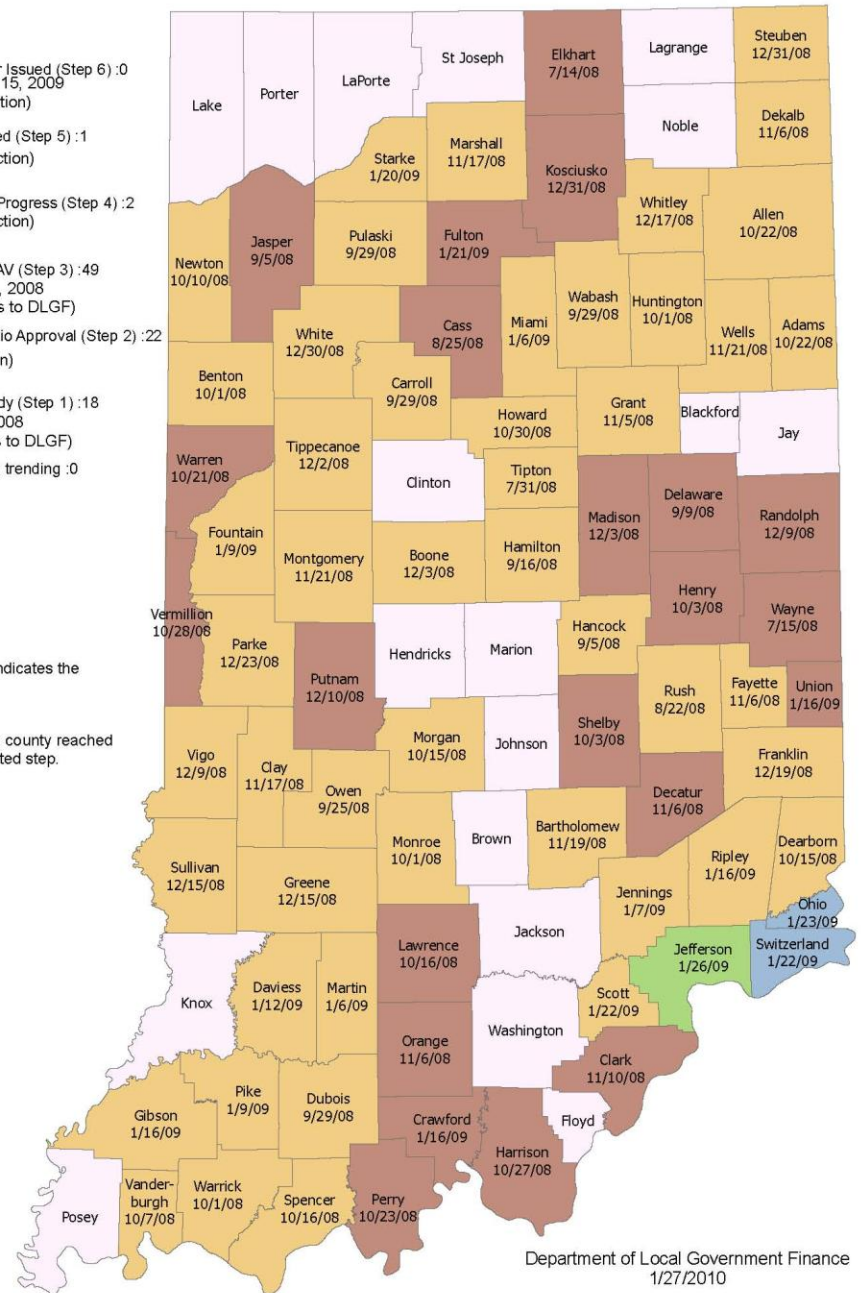
<http://www.in.gov/dlgf/6827.htm>

## Indiana Counties

- Final Budget Order Issued (Step 6) :0  
Due February 15, 2009  
(DLGF Action)
- 1782 Notices Issued (Step 5) :1  
(DLGF Action)
- Budget Review in Progress (Step 4) :2  
(DLGF Action)
- Awaiting Certified AV (Step 3) :49  
Due August 1, 2008  
(Co. Auditor Sends to DLGF)
- Awaiting Sales Ratio Approval (Step 2) :22  
(DLGF Action)
- Awaiting Ratio Study (Step 1) :18  
Due Spring 2008  
(Co. Assessor sends to DLGF)
- State is performing trending :0

NOTE: The current color indicates the previous step has been completed or approved.

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# 2010 Budget Certification status as of January 27, 2010

Status Maps:

<http://www.in.gov/dlgf/6827.htm>

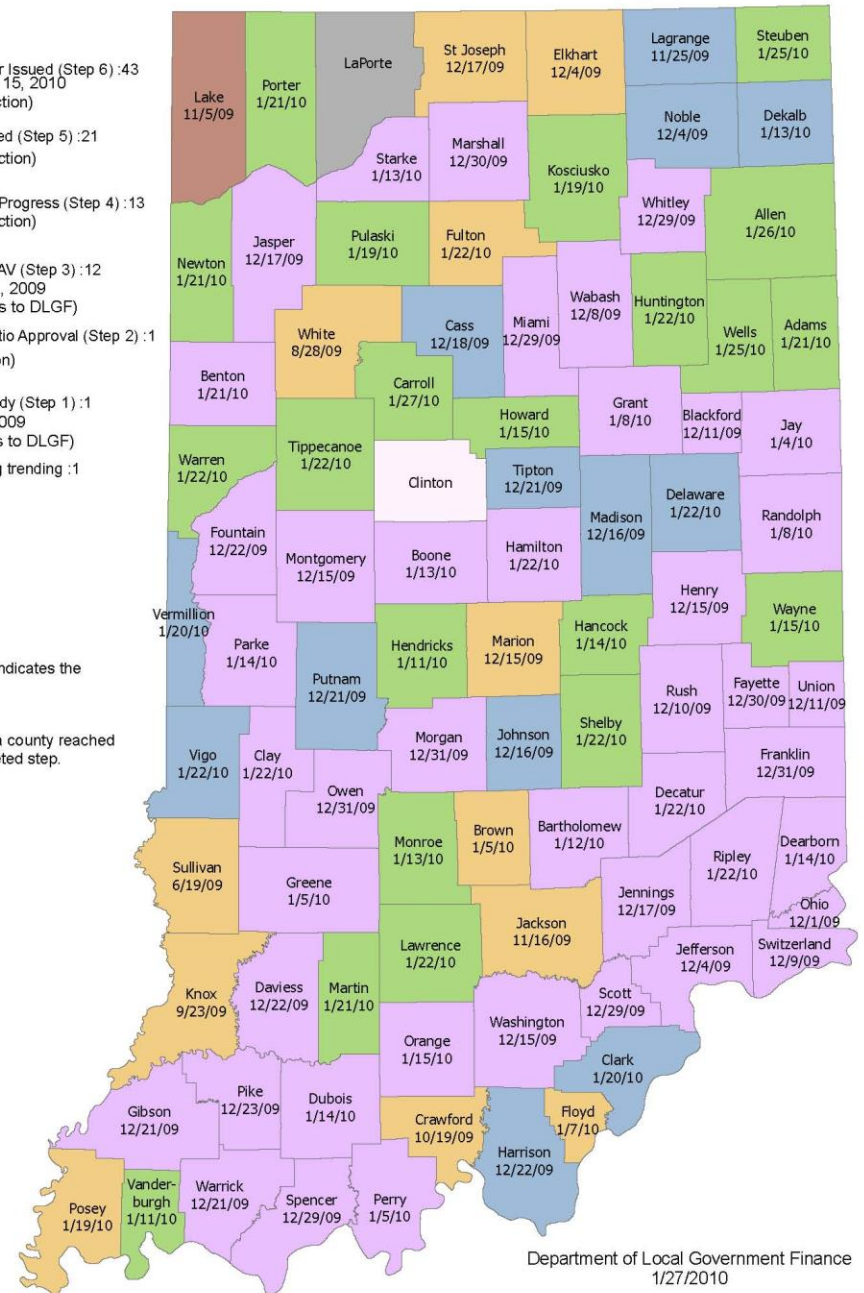
## 2009 pay 2010 Budget Certification Status Map As of January 27, 2010

### Indiana Counties

- Final Budget Order Issued (Step 6) :43  
Due February 15, 2010  
(DLGF Action)
- 1782 Notices Issued (Step 5) :21  
(DLGF Action)
- Budget Review in Progress (Step 4) :13  
(DLGF Action)
- Awaiting Certified AV (Step 3) :12  
Due August 1, 2009  
(Co. Auditor Sends to DLGF)
- Awaiting Sales Ratio Approval (Step 2) :1  
(DLGF Action)
- Awaiting Ratio Study (Step 1) :1  
Due Spring 2009  
(Co. Assessor sends to DLGF)
- State is performing trending :1

NOTE: The current color indicates the previous step has been completed or approved.

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# 2011: Timeliness, Tools and Transparency

- **Timeliness**
  - Statutory deadlines must be met
- **Tools**
  - DLGF provides property tax and credit rate calculators
  - DLGF provides Circuit Breaker allocation calculator
  - DLGF provides standard reports
- **Transparency**
  - Additional review, education and training



# Conclusion

- Tax bills due 36% earlier in 2009 than 2008
- Our Mission: Restoring Property Tax Cycle
- 2011: Timeliness, Tools and Transparency
- 2010 Census



# 2010 Census

UNITED STATES CENSUS

# 2010 *Indiana*



For more information, visit the Indiana 2010 Census Web page: [www.census.indiana.edu](http://www.census.indiana.edu).



# 2010 Census

- The U.S. Constitution requires that a Census be conducted every 10 years to count each person living in the country.
  - The Census is used to apportion congressional seats.
  - Results inform policymakers who construct government programs.
  - Census numbers are the basis of funding for many federal programs, up to \$1,200 per person.
    - Medicaid, WIC food grants, social services
    - Title I educational grants
    - Transportation
  - State funds are often distributed using Census counts.
- **Our objective is to ensure that every Hoosier is counted.**



# 2010 Census

- Census Day is April 1, 2010
- Short “do” list to promote U.S. Census:
  - Alert your staff to upcoming Census
  - Post the Census message or link on your Web page
  - Mention it at appropriate meetings / presentations
- Census Message added to DLGF Form 11, TS-1, etc...



# Contact The Department

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- Web site: [www.in.gov/dlgf](http://www.in.gov/dlgf)
  - “Contact Us”: [www.in.gov/dlgf/2338.htm](http://www.in.gov/dlgf/2338.htm)